

REPORT 418 W2 FORM - WAGE & TAX STATEMENT (REPORT 1 OF 4)

PURPOSE: To provide employees with a wage and tax statement for filing with Federal, State, and Local taxing authorities.

CONTENT: Each employee with earnings run yearly.
 Report produced for employees separated in the current pay period.
 Report produced for all employees with YTD Gross [or HIT or FICA](#) Earnings or PCS travel earnings at Pay Year End. Report produced for single SSN.

SEQUENCE: By

- 1) Center, Employee HIT/FICA Earnings (HIT only, FICA only, Both HIT and FICA), SSN, Entities. Installation Code, Facility Code, Duty Status, Organization Assigned, Name
- 2) Active/Inactive, Organization Assigned, Name
- 3) State Code, Name
- 4) Zip Code, SSN
- 5) T & A Distribution Code Name
- 6) Duty Status, Organization Assigned, SSN
- 7) Duty Status, Organization Assigned, Employee Number
- 8) Installation Code, Pay Block, SSN

See Next Page for Data Elements.

**W2 FORM - WAGE & TAX STATEMENT
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An Entity refers to one of the following: Current State, Current City, Current County, Former State 1, Former State 2, Former State 3, Former City 1, Former City 2, Former City 3, Former County 1, Former County 2, Former County 3.

- a. Control Number (A sequential number starting with 1)
- b. Installation: Fed Tax W2 ID
- c. Installation: Name,
Installation: Address
- d. SSN
- e. Employee Name (First, MI, Last, Genealogical Suffix), Address: Mailing
1. Gross Earnings: YTD (minus the total Royalty payments received during the year) +
PCS: Erngs Subj Fed Tax YTD - TSP: CY YTD
2. Federal Tax: YTD + PCS: Federal Tax Withheld YTD
3. FICA: Earnings YTD
4. FICA: YTD
5. HIT: Earnings YTD
6. HIT: YTD
9. EIC: YTD
- 13a. Box 13 has a maximum of 3 "D" codes.
If an employee has more than 3 codes, an additional W2 is produced.

A "D" code is produced if 1 of the following fields > 0:
TSP: CY YTD, State Tax: TSP CY Ded YTD, City Tax: TSP CY Ded YTD,
County Tax: TSP CY Ded YTD, State Tax: Former TSP YTD,
City Tax: Former TSP YTD, County Tax: Former TSP YTD.
- 13b. A literal is produced to identify each "D" code.
The literal is "FED" if TSP: CY YTD > 0
or
the literal is 1 of the following fields, whichever is not blank:
State Tax: Code, Local Tax Entity: Code, State Tax: Former Code YTD,
City Tax: Former Code YTD, County Tax: Former Code YTD.
- 13c. A "P" code is produced if PCS: Earnings Not Subject to Tax YTD > 0.
- 15c. 'X' If Retirement Plan = 'I','6','R','T','C','E','K','M','N'
- 15g. 'X' If TSP: CY YTD > 0
16. State = State Tax: Code or Former State Tax: Code

Employer's State I.D. No = *State Employer ID Table Lookup based on State
17. = State Tax: Erngs YTD + PCS: Erngs Subj State Tax YTD
= State Tax: Former Earnings YTD + PCS: Fmr Earn Subj St Tax YTD
18. = State Tax: YTD + PCS: State Tax Withheld YTD
= State Tax: Former W/H YTD + PCS: Fmr W/H Subj St Tax YTD

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19. = City Name
 *Tax Table Look Up Depending On City Tax: Code
 = Former City Name
 *Tax Table Look Up Depending On City Tax: Former Code
 = County Name
 *Tax Table Look Up Depending On County Tax: Code
 = Former County Name
 *Tax Table Look Up Depending On County Tax: Former Code
20. = Local Tax Entity: YTD Earned(2) + PCS: Erngs Subj City Tax YTD
 = City Tax: Former Earnings YTD + PCS: Frmr Earn Subj City Tax YTD
 = Local Tax Entity: YTD Earned(1) + PCS: Erngs Subj County Tax YTD
 = County Tax: Former Earnings YTD + PCS: Frmr Earn Subj Cnty Tax YTD
21. = Local Tax Entity: YTD WH(2) + PCS: City Tax Withheld YTD
 = City Tax: Former W/H YTD + PCS: Frmr W/H Subj City Tax YTD
 = Local Tax Entity: YTD WH(1) + PCS: County Tax Withheld YTD
 = County Tax: Former W/H YTD + PCS: Frmr W/H Subj Cnty Tax YTD

SELECTION CRITERIA

Note: Option To Run Either Bi-weekly Or End-Of-Year

Includes employees with following criteria:

- Installation Code equal to user designated Center Code
- (1) Inactive Employees:
 - Reactivation Indicator = 0
 - Duty Status = 'Z'
 - Termination Date >= Pay Cntl: Current PP Begin Date
 - Gross Earnings: YTD not = 0
 - HIT Earnings: YTD not = 0
 - FICA Earnings: YTD not = 0
- (2) All Employees:
 - Gross Earnings: YTD not = 0
 - HIT Earnings: YTD not = 0
 - FICA Earnings: YTD not = 0

REPORT 418 **W2 FORM - WAGE & TAX STATEMENT (REPORT 2 OF 4)**

PURPOSE: To list employees who need to be edited when generate W-2 form.

CONTENT: List employees who do not have earnings or some special cases which are listed in selection criteria.

SEQUENCE: By Center Pay Block: Processing, SSN.

[illegible]

- A. Pay Block: Processing
- B. SSN
- C. Organization: Assigned
- D. Employee Name (first, Mi ,last)
- E. Retirement Plan
- F. Duty Status
- G. Message
- H. Total Employee Counts

SELECTION CRITERIA:

Include all employees with the following criteria:

- Installation code equals user designated center code

-Gross Earnings: YTD = 0 and

HIT Earnings: YTD = 0 and

—

FICA Earnings: YTD = 0

or

FICA: YTD > 0 and FICA:
Earnings YTD = 0

or

FICA: Earnings YTD >0 and FICA
YTD=0

Or
HIT: YTD >0 and HIT: Earnings
YTD=0
Or
HIT: Earnings YTD >0 and HIT:
YTD=0.

REPORT 418 W-2 FORM - WAGE & TAX STATEMENT (REPORT 3 OF 4)

PURPOSE: To provide W-2's Statistics.

CONTENT: W-2's Counts and Totals.

SEQUENCE: N/A

REPORT NO: 418	NASA PERSONNEL AND PAYROLL SYSTEM	PAGE:
SEQUENCE BY:	INSTALLATION NAME	DATE:
	W-2'S EDIT REPORT AND STATISTICS	TIME:
	AS OF MM/DD/YY	

EMPLOYEES WITH HIT (MQFE) ONLY	=	A,AAA,AAA
EMPLOYEES WITH HIT (MQFE) AND FICA	=	F,FFF,FFF
EMPLOYEES ON FILE	=	D,DDD,DDD

EMPLOYEES WITH NO GROSS <u>OR HIT OR FICA</u>	=	E,EEE,EEE
TOTAL EMPLOYEE W-2 FORMS	=	C,CCC,CCC

TTL EMPLOYEE COMPENSATION (NOT DEF)	=	GGG,GGG,GGG.GG
TOTAL DEFERRED COMPENSATION	=	HHH,HHH,HHH.HH
FEDERAL TAX WITHHELD	=	III,III,III.II

TOTAL HOSP. INS. TAX WAGES	=	JJJ,JJJ,JJJ.JJ
TOTAL HOSP. INS. TAX DEDUCTED	=	KKK,KKK,KKK.KK

TOTAL FICA WAGES	=	LLL,LLL,LLL.LL
TOTAL FICA DEDUCTED	=	MMM,MMM,MMM.MM

TOTAL STATE TAX EARNINGS	=	NNN,NNN,NNN.NN
TOTAL STATE TAX DEDUCTION	=	OOO,OOO,OOO.OO
TOTAL COUNTY TAX EARNINGS	=	PPP,PPP,PPP.PP
TOTAL COUNTY TAX DEDUCTION	=	QQQ,QQQ,QQQ.QQ
TOTAL CITY TAX EARNINGS	=	RRR,RRR,RRR.RR
TOTAL CITY TAX DEDUCTION	=	SSS,SSS,SSS.SS

TOTAL EARNED INCOME CREDIT	=	TTT,TTT,TTT.TT

TOTAL EMPLOYEE COMPENSATION		
INCLUDES NON-PAY SUBJ WH	=	UUU,UUU,UUU.UU
AND NON-PAY NOT SUBJ TO WH	=	VVV,VVV,VVV.VV

See Next Page For Data Elements.

W-2 FORM - WAGE & TAX STATEMENT
DATA ELEMENTS
REPORT 418, 3/4

- A. W-2 Form Counts if FICA: Earnings YTD = 0 and HIT: Earnings YTD > 0
- C. Total W-2 Form Counts
- D. Total Employee Counts
- E. Employee Counts if Gross Earnings: YTD = 0 and HIT Earnings:YTD = 0 and FICA Earnings:YTD = 0
- F. Employee Counts if FICA: Earnings YTD > 0 And HIT: Earnings YTD > 0
- G. Total Of (Gross Earnings: YTD + PCS: Erngs Subj Fed Tax YTD
+ PCS: Erngs Not Subj Tax YTD - TSP: Cy YTD)
- H. Total Of TSP: Cy YTD
- I. Total Of (Federal Tax: YTD + PCS: Federal Tax Withheld YTD)
- J. Total Of HIT: Earnings YTD
- K. Total Of HIT: YTD
- L. Total Of (FICA: Earnings YTD + PAY-FICA-YTD-EARN-PRIOR)
- M. Total Of (FICA: YTD + PAY-FICA-YTD-DED-PRIOR)
- N. Total Of (Gross Earnings: YTD + PCS: Erngs Subj Fed Tax YTD
+ PCS: Erngs Not Subj Tax YTD - TSP: Cy YTD)
- O. Total Of (State Tax: YTD + PCS: State Tax Withheld YTD
+ State Tax: Former W/H YTD (1-3)
+ PCS: Frmr W/H Subj St Tax YTD (1-3))
- P. Total Of (County Tax: Erngs YTD + County Tax: Former Earnings YTD (1-3)
+ PCS: Frmr Ern Subj Cnty Tax YTD (1-3))
- Q. Total Of (County Tax: YTD + County Tax: Former W/H YTD (1-3)
+ PCS: Frmr W/H Subj Cnty Tax YTD (1-3))
- R. Total Of (City Tax: Erngs YTD + City Tax: Former Earnings YTD (1-3)
+ PCS: Frmr Ern Subj City Tax YTD (1-3))
- S. Total Of (City Tax: YTD + City Tax: Former W/H YTD (1-3)
+ PCS: Frmr W/H Subj City Tax YTD (1-3))
- T. Total Of EIC: YTD
- U. Total Of PCS: Erngs Subj Fed Tax YTD
- V. Total Of PCS: Erngs Not Subj Tax YTD

REPORT 418**W-2 FORM - WAGE & TAX STATEMENT (REPORT 4 OF 4)**

PURPOSE: To provide W-2's Statistics at an Agency Level for the Consolidated Payroll Office.

CONTENT: W-2's Counts and Totals.

SEQUENCE: N/A

REPORT NO: 418	NASA PERSONNEL AND PAYROLL SYSTEM	PAGE:
SEQUENCE BY:	INSTALLATION NAME	DATE:
		TIME:

W-2'S EDIT REPORT AND STATISTICS		
AS OF MM/DD/YY		

EMPLOYEES WITH HIT (MQFE) ONLY	=	a,aaa,aaa
EMPLOYEES WITH HIT (MQFE) AND FICA	=	f,fff,fff
EMPLOYEES ON FILE	=	d,ddd,ddd

EMPLOYEES WITH NO GROSS <u>OR HIT OR FICA</u>	=	e,eee,eee
TOTAL EMPLOYEE W-2 FORMS	=	c,ccc,ccc

TTL EMPLOYEE COMPENSATION (NOT DEF)	=	g,ggg,ggg.gg
TOTAL DEFERRED COMPENSATION	=	hhh,hhh,hhh.hh
FEDERAL TAX WITHHELD	=	iii,iii,iii.ii

TOTAL HOSP. INS. TAX WAGES	=	j,jjj,jjj,jjj.jj
TOTAL HOSP. INS. TAX DEDUCTED	=	kkk,kkk,kkk.kk

TOTAL FICA WAGES	=	lll,lll,lll.ll
TOTAL FICA DEDUCTED	=	mmm,mmm,mmm.mm

TOTAL STATE TAX EARNINGS	=	n,nnn,nnn,nnn.nn
TOTAL STATE TAX DEDUCTION	=	ooo,ooo,ooo.oo
TOTAL COUNTY TAX EARNINGS	=	ppp,ppp,ppp.pp
TOTAL COUNTY TAX DEDUCTION	=	qqq,qqq,qqq.qq
TOTAL CITY TAX EARNINGS	=	rrr,rrr,rrr.rr
TOTAL CITY TAX DEDUCTION	=	sss,sss,sss.ss

TOTAL EARNED INCOME CREDIT	=	ttt,ttt,ttt.tt

TOTAL EMPLOYEE COMPENSATION		
INCLUDES NON-PAY SUBJ WH	=	uuu,uuu,uuu.uu
AND NON-PAY NOT SUBJ TO WH	=	vvv,vvv,vvv.vv

See Next Page For Data Elements.

W-2 FORM - WAGE & TAX STATEMENT
DATA ELEMENTS
REPORT 418, 4/4

- a. W-2 Form Counts if FICA: Earnings YTD = 0 and HIT: Earnings YTD > 0
- c. Total W-2 Form Counts
- d. Total Employee Counts
- e. Employee Counts if Gross Earnings: YTD = 0 and HIT Earnings:YTD = 0 and FICA Earnings:YTD = 0
- f. Employee Counts if FICA: Earnings YTD > 0 And HIT: Earnings YTD > 0
- g. Total Of (Gross Earnings: YTD + PCS: Erngs Subj Fed Tax YTD
+ PCS: Erngs Not Subj Tax YTD - TSP: Cy YTD)
- h. Total Of TSP: Cy YTD
- i. Total Of (Federal Tax: YTD + PCS: Federal Tax Withheld YTD)
- j. Total Of HIT: Earnings YTD
- k. Total Of HIT: YTD
- l. Total Of (FICA: Earnings YTD + PAY-FICA-YTD-EARN-PRIOR)
- m. Total Of (FICA: YTD + PAY-FICA-YTD-DED-PRIOR)
- n. Total Of (Gross Earnings: YTD + PCS: Erngs Subj Fed Tax YTD
+ PCS: Erngs Not Subj Tax YTD - TSP: Cy YTD)
- o. Total Of (State Tax: YTD + PCS: State Tax Withheld YTD
+ State Tax: Former W/H YTD (1-3)
+ PCS: Frmr W/H Subj St Tax YTD (1-3))
- p. Total Of (County Tax: Erngs YTD + County Tax: Former Earnings YTD (1-3)
+ PCS: Frmr Ern Subj Cnty Tax YTD (1-3))
- q. Total Of (County Tax: YTD + County Tax: Former W/H YTD (1-3)
+ PCS: Frmr W/H Subj Cnty Tax YTD (1-3))
- r. Total Of (City Tax: Erngs YTD + City Tax: Former Earnings YTD (1-3)
+ PCS: Frmr Ern Subj City Tax YTD (1-3))
- s. Total Of (City Tax: YTD + City Tax: Former W/H YTD (1-3)
+ PCS: Frmr W/H Subj City Tax YTD (1-3))
- t. Total Of EIC: YTD
- u. Total Of PCS: Erngs Subj Fed Tax YTD
- v. Total Of PCS: Erngs Not Subj Tax YTD

CALIFORNIA STATE TAX COMPUTATION (PAGE 1 OF 2)

The capability shall be provided for NPPS to compute the biweekly California state tax withholding deduction as follows.

$$(A - B) * C + D - E + F$$

Where,

A = Taxable Gross (refer to the following computation)

B = Tax Table Earnings Floor

C = Tax Table Rate

D = Tax Table Floor Withholding

E = Tax Credit (refer to the following computation)

F = State Tax: Additional W/H

No State Tax: B/W shall be computed if the employee meets any of the following low income criteria.

State Tax: Marital Code	State Tax: Exemptions	Gross Earnings
S	-	< 31508.00
M	< 2	< 31508.00
M	> 1	< 63048.00
H	-	< 63048.00

The Taxable Gross shall be computed as follows.

$$A + B + C - D - E - F$$

Where,

A = Gross Earnings

B = Adjustments to Gross Earnings

C = Foreign Differential

D = Biweekly TSP Total Deduction

E = Additional Exemption Amount (refer to the following computation)

F = Standard Deduction (refer to the following computation)

CALIFORNIA STATE TAX COMPUTATION (PAGE 2 OF 2)

The Additional Exemption Amount shall be computed as follows.

<u>Additional Exemptions</u>	<u>Exemption Amount</u>
1	38.00
2	77.00
3	115.00
4	154.00
5	192.00
6	231.00
7	269.00
8	308.00
9	346.00
10	385.00
>10	38.00 * State Tax: Additional Exempts

The Standard Deduction shall be computed as follows.

<u>State Tax: Marital Code</u>	<u>State Tax: Exemptions</u>	<u>Standard Deduction</u>
S	-	<u>10299.00</u>
M	< 2	<u>10299.00</u>
M	> 1	<u>203499.00</u>
H	-	<u>203499.00</u>

The Tax Credit shall be computed as follows.

<u>State Tax: Exemptions</u>	<u>Tax Credit</u>
1	<u>2.692</u>
2	<u>5.3823</u>
3	<u>8.087.85</u>
4	<u>10.7746</u>
5	<u>13.4608</u>
6	<u>16.1515.69</u>
7	<u>18.8534</u>
8	<u>21.540.92</u>
9	<u>24.233.54</u>
10	<u>26.9215</u>
>10	2.692 * State Tax: Exemptions